

**THE THREE HUNDRED EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS SEEKS  
TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES  
RECEIVING THIS NOTICE OF THE THREE HUNDRED EIGHTEENTH OMNIBUS  
OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE  
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS  
OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE  
WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
LEHMAN BROTHERS HOLDINGS INC.'S  
COUNSEL, ERIKA DEL NIDO, AT (212)-310-8323.**

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Jacqueline Marcus  
Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.  
and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----x  
In re : Chapter 11 Case No.  
: :  
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)  
: :  
Debtors. : (Jointly Administered)  
-----x

**NOTICE OF HEARING ON  
THREE HUNDRED EIGHTEENTH  
OMNIBUS OBJECTION TO CLAIMS (PARTNERSHIP CLAIMS)**

**PLEASE TAKE NOTICE** that on June 4, 2012, Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for certain entities in the above-referenced chapter 11 cases, filed its three hundred eighteenth

omnibus objection to claims (the “Three Hundred Eighteenth Omnibus Objection to Claims”), and that a hearing to consider the Three Hundred Eighteenth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **July 19, 2012 at 10:00 a.m. (Prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Three Hundred Eighteenth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Jacqueline Marcus, Esq., Robert J. Lemons, Esq. and Mark Bernstein, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope-Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); so as to be so filed and received by no later than **July 6, 2012 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Three Hundred Eighteenth Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Three Hundred Eighteenth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: June 4, 2012  
New York, New York

/s/ Jacqueline Marcus

Jacqueline Marcus

Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc.  
and Certain of Its Affiliates

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
**In re** : Chapter 11 Case No.  
: :  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : 08-13555 (JMP)  
: :  
**Debtors.** : (Jointly Administered)  
-----X

**THREE HUNDRED EIGHTEENTH  
OMNIBUS OBJECTION TO CLAIMS (PARTNERSHIP CLAIMS)**

**THIS THREE HUNDRED EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS  
SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.  
PARTIES RECEIVING THIS THREE HUNDRED EIGHTEENTH OMNIBUS  
OBJECTION TO CLAIMS SHOULD REVIEW THE OBJECTION TO SEE IF THEIR  
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION  
AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS  
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
LEHMAN BROTHERS HOLDINGS INC.'S  
COUNSEL, ERIKA DEL NIDO, AT (212)-310-8323.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the entities in the above-referenced chapter 11 cases (the “Chapter 11 Estates”), respectfully represents as follows:

**Relief Requested**

1. The Plan Administrator files this omnibus objection to claims (the “Three Hundred Eighteenth Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking to disallow and expunge certain claims for which the Chapter 11 Estates have no liability.

2. The Plan Administrator seeks to disallow and expunge each proof of claim listed on Exhibit A annexed hereto (collectively, the “Partnership Claims”) filed against the Chapter 11 Estates.<sup>1</sup> The Partnership Claims assert either an ownership interest in one or more partnership funds or losses associated with such interest. LBHI has no liability for the claimants’ interests in the partnerships and no liability for the Partnership Claims. The partnerships identified in the Partnership Claims are separate corporate entities from LBHI and are not debtors in the above-captioned cases.

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<sup>1</sup> The Three Hundred Eighteenth Omnibus Objection to Claims is only seeking to expunge the portion of the Partnership Claims that relate to the Funds (defined below). The Three Hundred Eighteenth Omnibus Objection to Claims does not have any effect on the portions of the Partnership Claims, if any, that are based on claims other than those relating to the Funds.

**Jurisdiction**

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

**Background**

4. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under title 11 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

5. On January 14, 2010, the Court entered the Procedures Order, which authorizes the filing of omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order, including that “the Claims seek recovery of amounts for which the Debtors are not liable.” *See* Procedures Order at 2.

6. On December 6, 2011, the Court entered an order confirming the Plan [ECF No. 23023]. The Plan became effective on March 6, 2012. Pursuant to the Plan, the Plan Administrator is authorized to interpose and prosecute objections to claims filed against the Chapter 11 Estates.

**The No Liability Claims Should Be Disallowed and Expunged**

7. A proof of claim is “deemed allowed, unless a party in interest objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Section 502(b)(1) of the Bankruptcy Code

provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

8. In its review of the claims filed on the claims register in these chapter 11 cases, the Plan Administrator has identified the Partnership Claims as asserting claims for an interest or interests in funds (or their related feeder funds) including, but not limited to: Lehman Brothers MLP Opportunity Capital Partners, L.P.; Lehman Brothers MLP Opportunity Delaware Fund, L.P.; Lehman Brothers MLP Opportunity Associates, L.P.; Lehman Brothers Merchant Banking Partners; Lehman Brothers Real Estate Partners; Lehman Brothers Real Estate Capital Partners, L.P.; Lehman Brothers Real Estate Mezzanine Partners, L.P.; Lehman Brothers Real Estate Associates; Lehman Brothers Communications Capital Partners, L.P.; Lehman Brothers Venture Capital Partners, L.P.; LibertyView Credit Opportunities Fund, L.P.; Clearwater Capital Partners Fund, L.P.; and Lehman Brothers European Mezzanine Fund 2003-B, L.P. (collectively, the “Funds”). The Funds are not debtors in the above-captioned cases. Furthermore, neither LBHI nor any of the Chapter 11 Estates are general partners of the Funds. The Partnership Claims do not indicate any ground for liability of LBHI or any of the Chapter 11 Estates. An interest in a non-debtor partnership fund does not result in a claim against, nor a right to payment from, LBHI or any of the Chapter 11 Estates.

9. Unless the Partnership Claims are disallowed and expunged, parties who do not hold valid claims against the Chapter 11 Estates may nonetheless recover from the Chapter 11 Estates. LBHI respectfully requests that the Court enter an order disallowing and expunging the Partnership Claims in their entirety.

**Reservation of Rights**

10. LBHI reserves all rights to object on any other basis to any Partnership Claim as to which the relief requested herein is not granted.

**Notice**

11. No trustee has been appointed in these chapter 11 cases. Notice of this Three Hundred Eighteenth Omnibus Objection to Claims has been provided to (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for Region 2; (v) each claimant listed on Exhibit A; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [ECF No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

12. No previous request for the relief sought herein has been made by the Plan Administrator or the Chapter 11 Estates to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: June 4, 2012  
New York, New York

/s/ Jacqueline Marcus  
Jacqueline Marcus  
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc.  
and Certain of Its Affiliates

**EXHIBIT A**

## OMNIBUS OBJECTION 318: EXHIBIT A - NO LIABILITY CLAIMS

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL FILED CLAIM AMOUNT	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
1 ARTICLE 7TH TRUST U/W/O SHERMAN R. LEWIS, JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19084	\$3,279.00	\$3,279.00	NONE
2 ARTICLE 7TH TRUST U/W/O SHERMAN R. LEWIS, JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19085	\$37,232.00	\$37,232.00	NONE
3 ARTICLE 7TH TRUST U/W/O SHERMAN R. LEWIS, JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19086	\$16,858.00	\$16,858.00	NONE
4 ARTICLE 7TH TRUST U/W/O SHERMAN R. LEWIS, JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19088	\$9,703.00	\$9,703.00	NONE
5 ARTICLE 7TH TRUST U/W/O SHERMAN R. LEWIS, JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	19089	\$962.00	\$962.00	NONE
6 BAKER, BRIDGET L.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31642	Undetermined	Undetermined	Undetermined
7 BERKENFELD, STEVEN L	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	16258	\$1,348,079.00	\$1,348,079.00	NONE
8 CIMAGLIA, ANTHONY M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/5/2009	7382	\$9,539.00	\$9,539.00	NONE
9 COPELAND, JOHN W.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	32744	\$206,758.00	\$206,758.00	NONE
10 EINHORN, HOWARD G., III	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/23/2009	44705	\$9,586.00	\$9,586.00	NONE
11 FLANNERY, JOSEPH J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	5/29/2009	4642	\$1,271,636.67	\$197,180.00	\$1,074,456.67
12 GABBAY, MARK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/10/2009	11078	\$859,761.00	\$859,761.00	NONE
13 GOODMAN, JEFFREY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30464	\$403,609.40	\$403,609.40	NONE
14 HANSELL, PETER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	14747	\$3,252,616.06	\$475,438.00	\$2,777,178.06

## OMNIBUS OBJECTION 318: EXHIBIT A - NO LIABILITY CLAIMS

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL FILED CLAIM AMOUNT	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
15 HAYAT, CLAUDE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	21344	\$159,918.00	\$159,918.00	NONE
16 HENRY, EMIL W. JR.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	5/29/2009	4654	Undetermined	Undetermined	NONE
17 HOY, ROBERT J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	28227	\$65,000.00*	\$65,000.00	NONE
18 KENNEY, ARTHUR J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/15/2009	40526	\$174,237.93	\$174,237.93	NONE
19 MEJEAN, PAUL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23867	\$962.00	\$962.00	NONE
20 MEJEAN, PAUL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23868	\$3,274.00	\$3,274.00	NONE
21 MIDDAGH, ROY G.	08-13905 (JMP)	CES Aviation LLC	8/5/2009	7409	\$8,971.90	\$8,971.90	NONE
22 MIKULICH, RAYMOND C.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23842	Undetermined	Undetermined	NONE
23 MIKULICH, RAYMOND C.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23846	Undetermined	Undetermined	NONE
24 MIKULICH, RAYMOND C.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23847	Undetermined	Undetermined	NONE
25 MIKULICH, RAYMOND C.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	23848	Undetermined	Undetermined	NONE
26 MONAHAN, BRIAN W.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	6/1/2009	4706	\$500,000.00	\$500,000.00	NONE
27 MONELLO, MARIO A.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/19/2009	19644	\$7,325.00	\$7,325.00	NONE
28 MOORE, CHARLES C.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	34234	\$10,780,803.79	\$8,852,036.67	\$1,928,767.12

## OMNIBUS OBJECTION 318: EXHIBIT A - NO LIABILITY CLAIMS

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL FILED CLAIM AMOUNT	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
29 MURPHY, PAT	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/18/2009	17259	\$3,045.00	\$3,045.00	NONE
30 NINEHAM, STEWART K.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1/26/2009	1951	\$1,091,529.50	\$204,643.00	\$886,886.50
31 O'BRIEN, BARRY J.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	31941	\$19,410.00	\$19,410.00	NONE
32 PARK, EDWARD	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	34235	\$10,780,803.79	\$8,852,036.67	\$1,928,767.12
33 PETERSEN, JACK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	30343	\$156,918.00	\$156,918.00	NONE
34 PUSKULDJIAN, PAUL A.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7/22/2009	5856	\$7,820.00	\$7,820.00	NONE
35 ROSEN, LEONARD G.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	33577	\$126,804.63	\$126,804.63	NONE
36 SHAPIRO, MARK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	22199	\$50,000.00	\$50,000.00	NONE
37 STIGUM, ERIK P	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/4/2009	10432	\$14,000.00	\$14,000.00	NONE
38 TOSCANI, EDOARDO	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	25357	\$4,593,111.00	\$52,771.00	\$4,540,340.00
39 VARNI, DAMIAN M.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/25/2009	9358	\$300,000.00	\$300,000.00	NONE
40 WALLACE, WILLIAM A.	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/16/2009	13738	\$1,250.00	\$1,250.00	NONE
41 WALSH, MARK	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29624	Undetermined	Undetermined	Undetermined
42 WARD, PETER	08-13555 (JMP)	Lehman Brothers Holdings Inc.	8/31/2009	9915	\$1,966,452.39	\$88,152.39	\$1,878,300.00

## OMNIBUS OBJECTION 318: EXHIBIT A - NO LIABILITY CLAIMS

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL FILED CLAIM AMOUNT	TOTAL CLAIM DOLLARS SUBJECT TO OBJECTION	AMOUNTS NOT SUBJECT TO THIS OBJECTION
43 WECKER, JEFFREY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/22/2009	29718	Undetermined	Undetermined	Undetermined
44 WEHRLE, MICHAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/17/2009	15152	\$1,424,406.77	\$1,424,406.77	NONE
45 WINFREY, GRANTHAM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/3/2009	10211	\$750,000.00	\$750,000.00	NONE
46 WRIGHT, T S	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9/21/2009	25605	Undetermined	Undetermined	Undetermined
TOTAL					\$45,947,588.95	\$25,400,967.36	\$20,546,621.59

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re** : **Chapter 11 Case No.**  
LEHMAN BROTHERS HOLDINGS INC., *et al.* : **08-13555 (JMP)**  
**Debtors.** : **(Jointly Administered)**

**ORDER GRANTING THREE HUNDRED EIGHTEENTH  
OMNIBUS OBJECTION TO CLAIMS (PARTNERSHIP CLAIMS)**

Upon the three hundred eighteenth objection to claims, dated June 4, 2012 (the “Three Hundred Eighteenth Omnibus Objection to Claims”),<sup>1</sup> of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664], seeking disallowance and expungement of the Partnership Claims on the basis that LBHI has no liability for such claims, all as more fully described in the Three Hundred Eighteenth Omnibus Objection to Claims; and due and proper notice of the Three Hundred Eighteenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Three Hundred Eighteenth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Three Hundred Eighteenth Omnibus

<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Three Hundred Eighteenth Omnibus Objection to Claims.

Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Three Hundred Eighteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Three Hundred Eighteenth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2012  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE